



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

Congress to regulate interstate commerce is plenary. U. S. Const., Art. I. Sec. 8. Congress may legislate as to the rights, duties, and liabilities of employers and employes engaged in that commerce; and such legislation will supersede any state action on the subject. *Dewberry v. Southern R. Co.*, 175 Fed. 307; *Fulgham v. Midland Valley R. Co.*, 167 Fed. 660. Action should have been brought under the federal Employer's Liability Act of April 22, 1908, as amended by Act, April 5, 1910. Under this act the right to sue is in the personal representative of the deceased. U. S. Comp. Statutes, 1913, Sec. 8657. This petition, by minor children, through their guardian, stated no cause of action, and should have been dismissed.

E. J. M.

INSURANCE—FOREIGN CORPORATIONS—TAX ON RIGHT TO DO BUSINESS WITHIN STATE.—CITIZENS INSURANCE CO. v. HERBERT, 71 So. (La.) 955.—La. Const. Arts. 224-227, provides that the legislature can itself directly exercise the taxing power only for state purposes. An act of the legislature required foreign fire insurance companies under penalty of \$500 or forfeiture of their license to do business, to pay to the state treasurer one per cent of the premiums received, which was to be turned over to the fire departments of the cities, towns, and villages. *Held*, that said act did not violate the above clauses of the state constitution, since this duty was not a tax, as it lacked the feature of a tax of becoming obligatory. O'Neill, J., *dissenting*.

It is well settled that a state may tax foreign insurance companies doing business in it. *Ducat v. Chicago*, 10 Wall (U. S.) 410. But the levying of an obligatory impost upon the business of insurance is not an exercise of the police power, but an arbitrary exercise of the power of taxation. *State v. Merchants' Ins. Co.*, 12 La. Ann. 802; *San Francisco v. Liverpool & L. & G. Ins. Co.*, 74 Cal. 113; *State of Nebraska v. Wheeler*, 33 Neb. 563; *Union Bank v. Hill*, 3 Cold. (Tenn.) 325; *Cooley, Const. Lim.* (2d. Ed.) p. 283; *Dillon, Mun. Corp.* §§ 93, 609. The reasoning of the majority in the principal case is that this impost is not a tax, since it lacks the essential feature of a tax of becoming obligatory, and that its sole sanction is the withholding of permission to do business. Since the obligation cannot be incurred until a premium is earned, it is hard to conceive how the sanction to do business is withheld, since the business must have already been done and the premium earned, before the tax has become due. For this first act at least, there is no withholding of the right to do business. The weight of authority is apparently in conflict with the principal case.

L. J. N.

INSURANCE—LIABILITY OF INSURANCE COMPANY IN EXCESS OF POLICY ON GROUND OF BAD FAITH.—BROWN & McCABE, STEVEDORES v. LONDON GUARANTEE & ACCIDENT CO., 232 FED. 298.—An employer's liability insurer having ascertained that an injured employe would settle for less than the amount of the policy, refused to pay the claim unless the policy holder